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General Assembly

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Fifty-sixth session
Item 18 (c) of the preliminary list*
Appointments to fill vacancies in subsidiary organs and other appointments

Appointment of a member of the Board of Auditors

Note by the Secretary-General

1. By its resolution 55/248 of 12 April 2001, the General Assembly amended its resolution 74 (I) of 7 December 1946.

2. Paragraphs 1 and 2 of General Assembly resolution 55/248 state:

> "1. *Decides* that the term of office of the Board of Auditors shall be a non-consecutive term of office of six years' duration starting on 1 July 2002;
>
> "2. *Decides also*, for the transitional arrangements, to approve alternative 1 in the report of the Secretary-General,[1] whereby only the appointment of the Auditor-General of South Africa will be extended until 30 June 2006 and the other members elected under the current procedure shall be eligible for re-election."

3. Accordingly, the present membership of the Board of Auditors is the following:

The First President of the Court of Accounts of France**

The Chairman of the Commission of Audit of the Philippines*

The Auditor-General of the Republic of South Africa***

* Term of office expires on 30 June 2002.

** Term of office expires on 30 June 2004.

*** Term of office expires on 30 June 2006.

4. Since the term of office of the Chairman of the Commission of Audit of the

* A/56/50.

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Philippines will expire on 30 June 2002, it will be necessary for the General Assembly, at its fifty-sixth session, to fill the resulting vacancy by the appointment, as a member of the Board, of the Auditor-General, or officer holding the equivalent title, of a Member State. The Auditor thus appointed will serve for a period of six years, beginning on 1 July 2002.

5. The three members of the Board have joint responsibility for the external audit of the United Nations (including the International Court of Justice, the United Nations Conference on Trade and Development, the United Nations Offices at Geneva and Vienna and United Nations peacekeeping activities and special missions), the United Nations Development Programme, the United Nations Population Fund, the United Nations Children's Fund, the United Nations International Drug Control Programme, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the United Nations Institute for Training and Research, the voluntary funds administered by the Office of the United Nations High Commissioner for Refugees, the Fund of the United Nations Environment Programme, the United Nations Habitat and Human Settlements Foundation, the International Trade Centre, the United Nations University and the United Nations Joint Staff Pension Fund.

6. At the present time, audit assignments are shared among the audit staff provided from the audit services of the members of the Board on an equal basis. In order to fulfil those shared responsibilities, each member provides approximately 20 Professional officers for approximately four months each year, in addition to the full-time Director.

7. To enable the Board to carry out its mandate through the integration of audit planning, execution and reporting and to enhance the development of common audit standards and professional practices, an Audit Operations Committee was established comprising three full-time Directors of External Audit, located at Headquarters, representing each member of the Board. The members of the Board are expected to be available for approximately two weeks each year, in June and November, for meetings of the Board and the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. In addition, each member has to be available for whatever consultations are necessary throughout the year with the members of the Administration, the Advisory Committee on Administrative and Budgetary Questions and other governing bodies.

8. At previous sessions, the Fifth Committee submitted to the General Assembly a draft decision containing the name of a Member State whose Auditor-General, or officer holding the equivalent title, was recommended for appointment. It is suggested that a similar procedure be followed at the fifty-sixth session.

Notes

[1] A/55/796, para. 11.